Exhibit 21



10 Exchange Square Primrose Street London EC2A 2EN

16th January 2014

Ms Penny Wade
LIFFE Administration and Management
Cannon Bridge House
1 Cousin Lane
London
EC4R 3XX

Dear Ms Wade

In response to your letter dated 2 January 2014 we enclose the following information and documentation requested by the Member Compliance Department for the audit of certain Bclear Trades, listed in Appendix 1 to your letter (*the Trades*). We have answered the questions in the same order as posed.

- (i) We enclosed the Trade order records provided by the Executing Broker to Solo Capital Partners LLP (*Solo*) via email.
- (ii) As noted above, orders are sent to Solo for clearing by the Executing Broker via email therefore there are no audio logs of telephone conversations relating to the Trades.
- (iii) We have identified three trades selected which were submitted outside of the required time frame. Trade number 3 and 4 were submitted approximately 11 minutes late. Trade 5 was submitted approximately 25 minutes late. This was an internal administrative error. Solo has reviewed its procedures to ensure there are no future errors in this respect.
- (iv) We enclose Solo Capital Partners LLP's internal procedures relating to the Bclear Service.

We hope the information provided is satisfactory, however if there is any further information or documentation you require please do not hesitate to contact me.

Kind regards

Carla Aylott

Compliance Officer

Solo Capital Partners LLP is a limited liability partnership incorporated under the laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom. Its registered office address is 10 Exchange Square,
Primrose Street, London, EC2A 2EN.

(FCA Registration Number 566533, Company Number OC367979, VAT Registration Number 123 3462 46)



2 January 2014

Ms Carla Aylott
Compliance
Solo Capital Partners LLP
10 Exchange Square
Primrose Street
London EC2A 2EN

Dear Ms Aylott

BCLEAR TRADE AUDIT

I am writing to inform you that, as part of its audit programme, the Member Compliance Department will be undertaking an audit of the Bclear Trades (the "Trades") detailed at Appendix 1. The purpose of the audit is to verify that the Trades were executed in accordance with the Euronext Rules and the LIFFE Rules.

In order to facilitate our audit, I should be grateful if you would send the following information / documentation (where applicable) to me within the next 15 business days:

- (i) order slips / deal tickets (or an electronic audit trail as applicable) relating to the Trades; and
- (ii) audio logs of telephone conversations relating to the receipt and subsequent organisation of the Trades, including the start and end times (including time zone) of the relevant recordings and the identities of the parties to the calls;
- (iii) in the event that you identify a Bclear Trade which you believe has not been reported within the requisite reporting period, please provide an explanation for the delay in submission to the Exchange; and
- (iv) any internal procedures relating to the Bclear Service.

If you are unable to meet this deadline, please contact us as soon as possible, but before the deadline, with an explanation as to why the deadline cannot be met and when you will be able to provide the requested information.

Please feel free to contact me on +44 (0)20 7379 2043 or my colleague Michelle Aikins on +44 (0)20 7379 2473 if you have any questions regarding the above.

Yours sincerely

Penny Wade

Manager – Member Compliance Department

Wade

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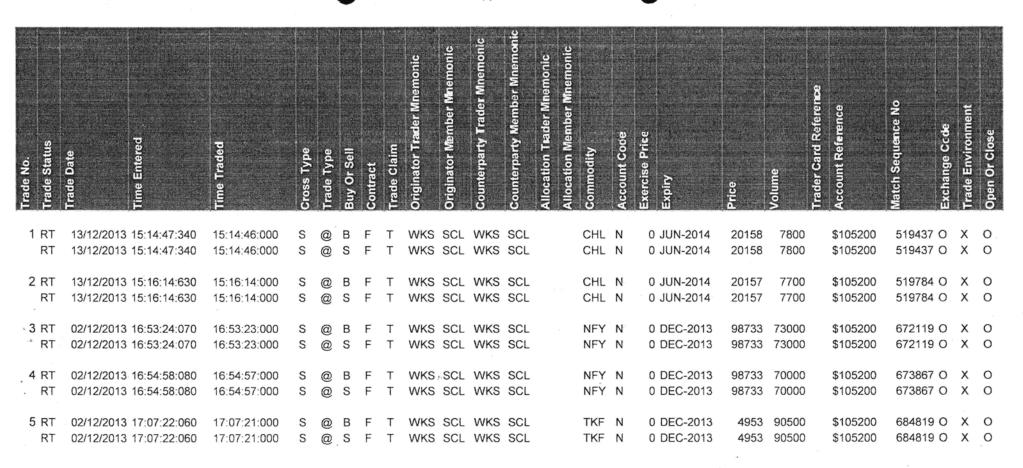
LIFFE Administration and Management

Registered office: Cannon Bridge House, 1 Cousin Lane, London EC4R 3XX, United Kingdom T + 44 [0]20 7623 0444 F+ 44 [0]20 7929 3278 www.nyx.com

Registered in England and Wales no 1591809

22/1/14

Bclear Trade Audit



Jessica Spoto

From:

Execution

Sent:

13 December 2013 14:36

To:

Adam Forsyth; Claudia Sidoli; Jessica Spoto; Mark Patterson; Martin Ward; Nirav

Patel; Sanjay Shah

Subject:

CROSSES 13.12.2013

Attachments:

CROSSES_13.12.2013.xlsx

Follow Up Flag:

Follow up

Flag Status:

Flagged

Please cross the attached.

Many Thanks

Execution

West Point Derivatives Limited

31-35 Beak Street, London, W1F 9DW

Execution@tradewestpoint.com

www.tradewestpoint.co.uk

West Point Derivatives Limited is a limited company incorporated under the Laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom.

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Ticket	Trade Date	Client Code	Client	Buy/Seti	Contract Description	Exchange	- Expliry	Fotures Quantity	Futures Price	Futures Notional	Currency	U/L Ref Price
5	13/12/2013	TRA01	Traden Investments Pension Plan	Buy	CHR Hansen Holding A/S - CHI 20/06/14	Belear (Cash Flex)	20/06/2014	7,700	201.5700	155,208,900.00	DKK	201.0377 Ref (2)
5	13/12/2013	DDC01	D.D.C (Cayman)	Sell	CHR Hansen Holding A/S - CHI 20/06/14	Bolear (Cash Flex)	20/06/2014	7,700	201.5/00	155,208,900.00	DKK	201.0377 Ref (2)
6	13/12/2013	AOI01	AOI Pension Plan	Buy	CHR Hansen Holding A/S - CHL 20/06/14	Bclear (Cash Flex)	20/06/2014	7,800	201.5800	157,232,400.00	DKK	201.0477 Ref (1)
6	13/12/2013	DDC01	D.D.C (Cayman)	Sell	CHR Hansen Holding A/S - CHL 20/06/14	Bclear (Cash Flex)	20/06/2014	7,800	201.5800	157,232,400.00	DKK	201.0477 Ref (1)

Jessica Spoto

From:

FGC Execution <execution@fgcsecurities.com>

Sent:

02 December 2013 16:40

To:

Adam Forsyth; Claudia Sidoli; Jessica Spoto; Mark Patterson; Martin Ward; Nirav

Patel; Sanjay Shah

Cc:

'FGC Execution'

Subject:

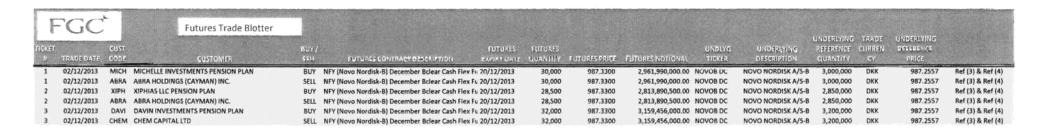
FGC trades 12/02/13

Attachments:

FGC_SOLO_FUT_STK TRADES_12022013.xlsx

Attached are FGC futures & cash trades for 12/02. Please confirm receipt and once everything is crossed.

Thanks



Jessica Spoto

From:

Execution

Sent:

02 December 2013 15:43

To:

Adam Forsyth; Claudia Sidoli; Jessica Spoto; Mark Patterson; Martin Ward; Nirav

Patel; Sanjay Shah

Subject:

CROSSES_02.12.2013

Attachments:

CROSSES_02.12.2013.xlsx

Please cross the attached.

Thanks

Execution

West Point Derivatives Limited

31-35 Beak Street, London, W1F 9DW

xecution@tradewestpoint.com

www.tradewestpoint.co.uk

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0.00 02/12/2013

Ticket	Trade Date	Client Code	Chent	Buy/Sell	Contract Description	Exchange	Explry	Futures Quantity	Futures Price	- Eutures Notional	Currency	11/1 Ref Price
6	02/12/2013	LI001	Lion Advisory Inc. Pension Plan	Buy	Novo Nordisk A/S - B NOVOB 20/12/13	Bclear (cash Flex)	20/12/2013	25,500	987.3300	2,517,691,500.00	DKK	987.2557 Ref (3) & (4)
6	02/12/2013	ABR01	Abra Holdings (Cayman) Inc.	Sell	Novo Nordisk A/S B NOVOD 20/12/13	Bulear (cash Flex)	20/12/2013	25,500	987.3300	2,517,691,500.00	DKK	987.2557 Ref (3) & (4
7	02/12/2013	CAL01	California Catalog Company Pension Plan	Ruy	Nove Nordisk A/S B NOVOB 20/12/13	Bclear (cash Flex)	20/12/2013	27,000	987.3300	2,665,791,000.00	DKK	987.2557 Ref (3) & (4)
7	02/12/2013	ABR01	Abra Holdings (Cayman) Inc.	Sell	Novo Nordisk A/S B NOVOB 20/12/13	Bulear (cash Flex)	20/12/2013	27,000	987.3300	2,665,791,000.00	DKK	987.2557 Ref (3) & (4
9	02/12/2013	CPP01	2321 Capital Pension Plan	Ruy	TDC A/S TDC 20/12/13	Bulear (cash Flex)	20/12/2013	38,000	49.5300	188,214,000.00	DKK	49.5263 Ref (5)
9	02/12/2013	ROC01	Rock Capital Private Fund Limited	Sell	TDC A/S TDC 20/12/13	Bclear (cash Flex)	20/12/2013	38,000	49.5300	188,214,000.00	DKK	49.5263 Ref (5)
12	02/12/2013	DAV01	Davin Investments Pension Plan	Rny	TDC A/S TDC 20/12/13	Bclear (cash Flex)	20/12/2013	52,500	49.5300	260,032,500.00	DKK	49.5263 Ref (5)
12	02/12/2013	DDC01	D.D.C (Cayman)	Sell	TDC A/S TDC 20/12/13	Bclear (cash Flex)	20/12/2013	52,500	49,5300	260,032,500.00	DKK	49.5263 Ref (5)

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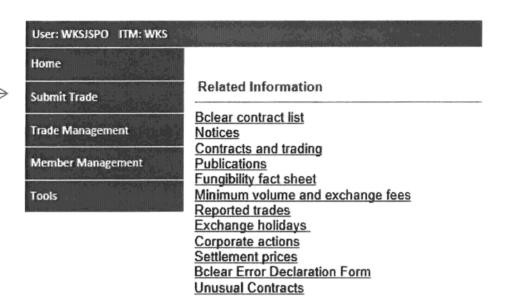
Client Account Id	Approver	Approval Date	Approval Time	Leg Type	Instrument Type	Expiry Type	Trade Date	Expiry Date	Buy Or Sell	Ticker	Shape	Lot Size	Price	Exchange	Currency	Notional	Broker Name
DDC01	jess.spoto	13/12/201	13:59:56	Future	Flexible Future	Cash	13/12/2013	20/06/201	4 Sell	CHL	7,700	100	201.5	7 Bclear	DKK	155,208,900.0	00 WestPoint Derivatives Ltd
TRA01	jess.spoto	13/12/201	13:59:56	Future	Flexible Future	Cash	13/12/2013	20/06/201	4 Buy	CHL	7,700	100	201.5	7 Bclear	DKK	155,208,900.0	00 WestPoint Derivatives Ltd
DDC01	jess.spoto	13/12/201	13 14:00:50	Future	Flexible Future	Cash	13/12/2013	20/06/201	4 Sell	CHL	7,800	100	201.5	8 Bclear	DKK	157,232,400.0	00 WestPoint Derivatives Ltd
AOI01	iess spoto	13/12/201	13 14:00:50	Future	Flexible Future	Cash	13/12/2013	20/06/201	4. Buy	CHI	7.800	100	201.5	8 Bclear	DKK	157 232 400 (O WestPoint Derivatives Ltd

Case 1:18-md-02865-LAK Document 820-212 Filed 66/15/22 Page 22 of 35

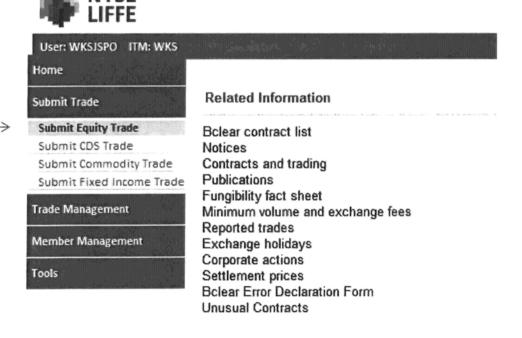
Client Account Id	Approver	Approval Date	Approval Time	Leg Type	Instrument Type	Expiry Type	Trade Date	Expiry Date	Buy Or Sell	Ticker	Shape I	ot Size	Price	Exchange	Currency	Notional	Broker Name
ROC01	jess.spoto	02/12/201	3 14:47:58	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	TKF	38,000	100	49.53	Bclear	DKK	188,214,000.0	WestPoint Derivatives Ltd
CPP01	jess.spoto	02/12/201	3 14:47:58	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	TKF	38,000	100	49.53	Bclear	DKK	188,214,000.0	WestPoint Derivatives Ltd
DDC01	jess.spoto	02/12/201	3 14:53:22	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	TKF	52,500	100	49.53	Bclear	DKK	260,032,500.0	WestPoint Derivatives Ltd
DAV01	jess.spoto	02/12/201	3 14:53:22	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	TKF	52,500	100	49.53	Bclear	DKK	260,032,500.0	WestPoint Derivatives Ltd
ABR01	jess.spoto	02/12/201	3 14:55:44	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	NFY	25,500	100	987.33	Bclear	DKK	2,517,691,500.0	WestPoint Derivatives Ltd
LIO01	jess.spoto	02/12/201	3 14:55:44	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	NFY	25,500	100	987.33	Bclear	DKK	2,517,691,500.0	0 WestPoint Derivatives Ltd
CAL01	jess.spoto	02/12/201	3 14:57:32	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	NFY	27,000	100	987.33	Bclear	DKK	2,665,791,000.0	WestPoint Derivatives Ltd
ABR01	jess.spoto	02/12/201	3 14:57:32	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	NFY	27,000	100	987.33	Bclear	DKK	2,665,791,000.0	0 WestPoint Derivatives Ltd
ABR01	jess.spoto	02/12/201	3 15:01:21	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	NFY	28,500	100	987.33	Bclear	DKK	2,813,890,500.0	0 FGC Securities LLC
XIP01	jess.spoto	02/12/201	3 15:01:21	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	NFY	28,500	100	987.33	Bclear	DKK	2,813,890,500.0	0 FGC Securities LLC
MIC01	jess.spoto	02/12/201	3 15:06:48	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	NFY	30,000	100	987.33	Bclear	DKK	2,961,990,000.0	0 FGC Securities LLC
ABR01	jess.spoto	02/12/201	13 15:06:48	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	NFY	30,000	100	987.33	Bclear	DKK	2,961,990,000.0	0 FGC Securities LLC
CHE01	jess.spoto	02/12/201	3 15:14:13	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Sell	NFY	32,000	100	987.33	Bclear	DKK	3,159,456,000.0	0 FGC Securities LLC
DAV01	iess.spoto	02/12/201	3 15:14:13	Future	Flexible Future	Cash	02/12/2013	20/12/2013	Buy	NFY	32,000	100	987.33	Bclear	DKK	3,159,456,000.0	0 FGC Securities LLC

Operations Process for crossing of Futures **Trades on BClear**

Once you are logged into the Bclear, you are given the below view. Click 'Submit Trade'



Click 'Submit Equity Trade' which will bring you to the trade entry screen



Click 'OK'

LIFFE								Clo
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Buyer Account Code		^		res eller Account Co	de - V			_ 0
Buyer Allocatee	, .			Seller Allocat				
Buyer Account Reference	in and and		Sallar	Account Referen	1			
Buyer Order ID								
			>>>>	Seller Order	ID			

There are allocation features that are not mandatory but will assist with the trade filtering down to the client account at the clearer.

The two fields 'Buyer Account Reference' and 'Seller Account Reference' can be populated with the account number.

Once a trade has been executed, a view of the trade can be seen by clicking 'Trade Management' followed by 'Trade Overview'

LIFFE Rule Book

SECTION 12 – BCLEAR SERVICE 12.1 Definitions and interpretation

12.1.1 In this Section 12 of the *LIFFE Rules*, unless the context otherwise requires:

Bclear Service

OTC Futures Contract

OTC Trade

OTC transaction

OTC Contracts

OTC Trade Reporting Member

means a service operated by the Exchange which enables Members to report OTC Trades to the Exchange for confirmation, administration and clearing; means an Exchange Contract in the form of a futures contract designated as an OTC Contract for the purposes of this Section 12 of the LIFFE Rules; means an OTC transaction, consisting of one or more legs, which is eligible pursuant to this Section 12 of the LIFFE Rules to be reported to the Exchange through the Bclear Service and which the parties thereto have determined should be so reported; means a trade made bilaterally in the OTC market, which in its making was not subject to the LIFFE Rules; means those Exchange

means those Exchange
Contracts designated by the
Exchange in respect of
which OTC transactions are
eligible to be OTC Trades;
means a Member holding
the appropriate right(s)

entitling him to report for confirmation each of the legs of an OTC Trade.

12.2 General

12.2.1 The *Bclear Service* enables *OTC Trade Reporting Members* to report an *OTC Trade* to the *Exchange* for confirmation, administration and clearing. Pursuant to LIFFE Rule 12.7.6, the *Exchange* shall be entitled to decline to confirm an *OTC Trade* which is reported to it in accordance with LIFFE Rule 12.7.

12.2.2 In determining that *OTC transactions* should be or should become *OTC Trades*, in reporting such trades and/or by entering into contract(s) under LIFFE Rule 12.3.1, *Members* shall be bound by the *LIFFE Rules* in this Section 12 and the following *LIFFE Rules*:

the minimum number of Lots necessary for an OTC transaction to qualify as an Effective date: 1 July 2013 Page 106 of 111 OTC Trade ("minimum volume requirements"). Different minimum volume requirements may be specified for different OTC Contracts and for each of the permissible strategies.

12.5 Reporting rights

12.5.1 The Exchange shall stipulate by Notice which Members, or class or classes of Members, shall have the right to report their own and other parties' OTC Trades.

12.5.2 Each OTC Trade confirmed through the Bclear Service shall be binding on the OTC Trade Reporting Member through whose ITM such trade was reported and such OTC Trade Reporting Member shall be responsible for the trade and the contract under the LIFFE Rules.

12.6 Business days and hours

12.6.1 An OTC Trade may only be reported on the Business Days and during the business hours specified by Notice. Different Business Days and business hours may be specified for different OTC Contracts.

12.7 Reporting procedures

12.7.1 Only an OTC Trade Reporting Member may report OTC Trades to the Exchange for confirmation. Where a Member is not permitted by the LIFFE Rules or is unable to report an OTC Trade, he must ensure that he has arrangements in place with another appropriately authorised Member to report OTC Trades before he becomes party to or organises any such OTC Trade. Where an OTC Trade has been entered into between or organised by two Members, the trade shall be reported by the OTC Trade Reporting Member agreed by such Members.

12.7.2 Members should ensure that the price of any OTC Trade that is reported to the Exchange represents a fair value for that trade.

12.7.3 The Exchange requires Members to maintain a robust audit trail in relation to OTC Trades to which they are party, or which they have organised or which they have reported or are due to report through the Bclear Service. When a Member accepts an OTC Trade order he must record its details on an order slip. Where a Member employs an electronic system for order routing through which it receives an OTC Trade order, such details must be recorded electronically. The following details, as applicable, in respect of an OTC Trade order must be recorded and such order slip must be time stamped on receipt and again on organisation:

- (a) identity of individual submitting the OTC Trade to the Exchange;
- (b) OTC Contract concerned;
- (c) Expiry Month(s)/date(s) or Delivery Month(s);
- (d) Exercise Price(s);
- (e) class call(s) and/or put(s);
- (f) price for each element of the trade;
- (g) number of Lots for each element;
- (h) strategy trade code

and, in addition, for delta neutral/stock contingent OTC Trade orders, as applicable:

- (i) OTC Futures Contract/underlying stock concerned;
- (j) Delivery Month of the OTC Futures Contract;
- (k) price of the OTC Futures Contract or the underlying shares (as the case may be);
- (I) number of Lots of the OTC Futures Contract or number of shares (as the case may be); and (m) delta.

EURONEXT DERIVATIVES MARKETS



LONDON NOTICE NO. 3669

Issue Date:

7 December 2012

Effective Date:

10 December 2012

CONFIRMATION OF THE BCLEAR REPORTING REQUIREMENTS FOR EQUITY, INDEX AND COMMODITY CONTRACTS

Executive Summary

This Notice confirms the reporting requirements for Equity, Index and Commodity Contracts that are available via Bclear.

1. Introduction

- Members will be aware that the Three Month Euro (EURIBOR) Futures, Three Month Sterling (Short Sterling) Futures and Long Gilt Futures will be made available on Bclear on and from 10 December 2012, as detailed in London Notice No. 3665, issued on 30 November 2012. Since the Bclear reporting requirements for these products will differ from the requirements for those products already available on Bclear, a minor amendment has been made to LIFFE Rule 12.7.4 (Rules, Book II) which states that Bolear reporting requirements will be issued by Notice. The amended Rule, effective on and from 10 December 2012, is set out in the attachment to this Notice.
- This Notice therefore confirms the reporting requirements that apply when reporting trades to Bclear in the following products:
 - (a) Universal Stock Futures:
 - (b) Individual Equity Options;
 - (c) Equity Index Futures and Options;
 - (d) Cash Settled Commodity Swap Contracts; and
 - (e) Cash Settled Commodity Options.

Confirmation of reporting requirements

Business submitted to Bclear in any of the above contracts must be submitted by the OTC Trade Reporting Member within one hour of the time at which the OTC Trade was entered into or by the close of the Bclear Service on that day, whichever is earlier. OTC Trades entered into outside of Bclear business hours must be submitted by the OTC Trade Reporting Member within one hour of the Bclear Service next becoming available.

The Euronext Derivatives Markets comprise the markets for derivatives operated by Euronext Amsterdam, Euronext Brussels, Euronext Lisbon, Euronext Paris and UFFE Administration and Management, referred to respectively as the Amsterdam, Brussels, Lisbon, Paris and London markets. Euronext is part of the NYSE Euronext group.

Euronext N.V., PO Box 19163, 1000 GD Amsterdam, The Netherlands

elobalderivatives ova com